



# uide for developing

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## **SCHOOL BOARD THREE-YEAR EDUCATION PLANS AND ANNUAL EDUCATION RESULTS REPORTS**

**February 29, 1996**

**Alberta**  
EDUCATION



## Acknowledgments

This guide was developed with input from representatives from the College of Alberta School Superintendents (CASS), Association of School Business Officials of Alberta (ASBOA), and the Alberta School Boards Association (ASBA) who served on the Technical Committee on School Board Planning and Reporting.

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## **Message From the Deputy Minister**

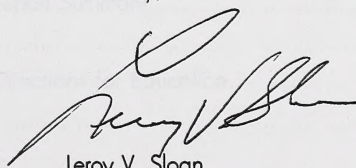
I am pleased to release the most recent edition of the "Guide for Developing School Board Three-Year Education Plans and Annual Education Results Reports".

This guide represents another step in building a sound, quality improvement process for education in Alberta. I anticipate that as we work together over the course of the next year, we will further improve the process and the guide. I feel strongly that we need to share what we have learned about quality improvement processes and use this information to improve our planning and results at the provincial and school jurisdiction levels.

A great deal of very good work has been done relative to school jurisdiction planning and reporting. Most jurisdictions are well on their way to preparing three-year education plans in line with provincial directions. Many are involving schools, school councils and the community in a variety of ways in the preparation of their plans and results reports. The review of school jurisdiction plans will assist Alberta Education in the revision of next year's provincial three-year plan. I trust that the feedback you receive will be helpful in strengthening the planning process and linking provincial and jurisdiction plans.

I am looking forward to working with jurisdictions to ensure that continuous improvement is increasingly an integral part of our school system. It is in this way that all Alberta students will have the opportunity to meet standards and to acquire the knowledge, skills and attitudes needed to be self-reliant, responsible, caring and contributing members of society.

Sincerely,



Leroy V. Sloan  
Deputy Minister



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## Introduction

### ***Purpose of the Guide***

This guide will assist school boards in the development of their three-year education plans and annual education results reports. Developing education plans and reporting on the results achieved are key to establishing processes that lead to continuous improvements to education. They also are key to informing Albertans about the quality of education, successes, and priorities for improvement.

Education is complex. Improving the education system requires effort in a variety of priority areas. Albertans expect the province and school boards to be committed to making continuous improvements to ensure our young people acquire the necessary knowledge, skills, and attitudes for entry into post-secondary education or the world of work. Albertans also expect the education system to use resources in the best possible ways to meet student needs.

School board education plans and results reports outline student learning priorities, guide decision making and the budget process, meet provincial requirements and local needs, and improve the education system. Planning and reporting activities are not new for Alberta school boards. Over the years, school boards have developed plans and budgets and, since 1985, have published Annual Education Reports. These initiatives continue to reflect provincial directions for education and local needs.

For additional information on provincial directions see the provincial business plan for education and the list of source documents on page 23.

### ***Linking Provincial and School Board Education Planning and Reporting***

The provincial plan for education is a plan for the entire education system. The provincial results report informs Albertans on the overall progress and results of the provincial education system and identifies improvement areas for the province and school boards to address.

Developing an education plan and reporting on results provide school boards with opportunities to focus on local needs in the context of provincial directions for education. This alignment with provincial directions results in a more coordinated approach to making continuous improvements to education.

School board annual education results reports show progress made toward achieving provincial and local goals and results using designated provincial and locally identified performance measures. These results reports summarize high performance areas as well as areas where more work is needed. The most recent results are used by school boards in updates of their three-year education plans.

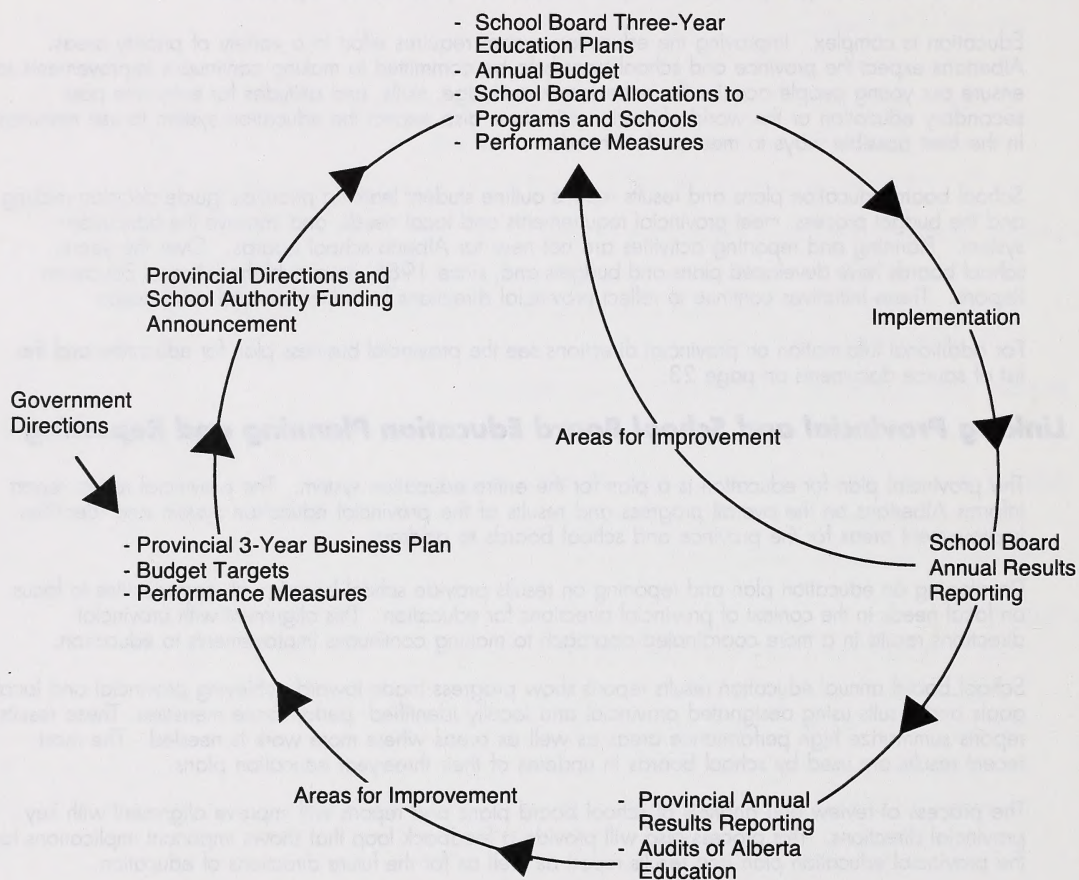
The process of review and analysis of school board plans and reports will improve alignment with key provincial directions. This process also will provide a feedback loop that shows important implications for the provincial education plan and results report as well as for the future directions of education.

Feedback on plans and reports from Alberta Education along with that from school councils, parents, and the public provides important information for school boards to consider in annual updates of their education plans.



Figure 1 shows the linkages among planning, budgeting, assessing, reporting, and improvement in the accountability in education cycle at the provincial and school board levels.

**Figure 1**  
**Provincial and School Board Planning, Budgeting, Assessing, Reporting and Improvement Cycle**





## ***Submission Requirements for School Board Plans and Results Reports***

Two copies of school board Three-Year Education Plans, on April 30 of each year, and the Annual Education Results Report, on November 30 of each year, are to be submitted to the:

Director,  
Regional Office Branch,  
Alberta Education,  
3rd Floor West, Devonian Building, 11160 Jasper Avenue  
Edmonton, Alberta T5K 0L2

who will receive the education plans and results reports on behalf of the Minister.

Two copies of the Budget Report Form (BRF), on April 30 of each year, and the Audited Financial Statements (AFS), on November 30 of each year, are to be submitted to the:

Director,  
School Finance and Facilities Branch,  
Alberta Education,  
6th Floor West, Devonian Building, 11160 Jasper Avenue  
Edmonton, Alberta T5K 0L2

School board three-year education plans and annual education results reports are public documents. The complete plan and results report are to be available for public review in the jurisdiction office and schools. Key school board and school staff involved in implementation of the plan, as well as school councils, will need copies for their use. In making the plans and reports available, school boards may wish to publish highlights for distribution to the parents and the public.

School board education plans and annual education results reports are not to include school level plans and reports.

School board detailed implementation plans are not to be submitted to Alberta Education.

School boards are encouraged to involve administrative and school staff (including teachers and support staff), school council representatives, and members of their communities in the development of their education plans and results reports.

## ***Review/Analysis of School Board Plans and Results Reports***

### ***Review***

Alberta Education reviews school board plans and results reports to ensure:

- school board plans are aligned with and focus on implementing key provincial directions, goals and results;
- designated performance measures and strategies are included in school board plans; and
- school boards are reporting on the designated performance measures.

Alberta Education does not review school board plans and reports for other characteristics: e.g., writing style, format, or level of school involvement in school board planning and reporting.



## Feedback to Boards

Alberta Education will provide feedback on the education plans and results reports to school boards. The feedback to school boards may include observations on matters such as:

- school board planning elements, definitions and the use of performance measures in relation to those in the provincial education plan and results report, and this guide;
- local goals, results, performance measures, and strategies that address local needs;
- local issues, trends, and circumstances: how they are reflected in the school board plans and affect results achieved; and
- the identification of priority areas of improvement from results achieved and their use to update the education plan.

## Implications and Report to the Minister

In addition, Alberta Education's review of school board education plans and results reports also looks at implications for:

- the provincial education plan and results report;
- future directions for education; and
- policy and legislation.

A report will be prepared for the Minister summarizing the findings of the reviews of school board education plans and results reports and their implications for future action.

## Key Elements of School Board Education Plans and Annual Education Results Reports

School Board Education Plans	See Page	School Board Results Reports	See Page
• Mission, mandate, vision and beliefs	5	• Statement of responsibility	17
• Profile / issues and trends (optional)	6	• Contextual information for results achieved (optional)	17
• Goals	6	• Brief summary of progress and accomplishments in implementing the plan	17
• Results desired	6	• Results achieved from local and provincial goals including:	17
• Performance measures to be used to assess achievement	7	- information from all performance measures in the plan	
• Strategies	7		
• Expenditure plan, based on the Budget Report Form, including:	7	• Expenditure summary, based on the Audited Financial Statement, and report on capital projects	17
- how resources are used to address priorities; and			
- capital projects including planned expenditures per project			



## School Board Three-Year Education Plans

### **Explanation of Key Elements for School Board Three-Year Education Plans**

The elements in a plan are inter-related and contribute to building a three-year plan for a school board. The plan uses information about what and where a school board is (mission, mandate, beliefs, profile, issues and trends) to help determine where the school board would like to be (vision, goals, results), how achievement will be assessed (performance measures), and what actions will help achieve the desired goals (strategies). The following defines and gives examples of the elements that are to be included in the school board three-year education plan.

#### *Mission:*

- a clear, concise statement of the school board's purpose, focusing on students.
- gives focus to everything the school board does for students and the programs and services offered to them.
- for example, the provincial mission for education is "The best possible education for all Alberta students".

#### *Mandate:*

- a brief statement of the school board's responsibility flowing from the provincial mandate for education, legislation, and provincial policy.
- the mandate indicates what the school board is empowered to do, focusing on the operations of the board consistent with statutory and regulatory requirements and provincial standards and directions.

#### *Vision:*

- a description of the fundamental characteristics of education that the school board is committed to achieving and that are aligned with the provincial vision for education.
- describes where the school board wants to be, what its students will have achieved, and what its services and programs for students will look like.
- for example, "A Foundation for Our Children's Future," in *Meeting the Challenge III: The Provincial Three-Year Business Plan for Education, 1996/97 - 1998/99*, is the provincial vision statement for the education system.

#### *Beliefs:*

- belief statements reflect the values of the school board and what it stands for.
- they serve to guide all decision making, including the establishment of mission, mandate, vision, and goals.
- for example, the belief statements for the provincial education system are included in the provincial three-year business plan for education.



### *Profile/Issues and Trends (optional):*

- provides a brief description of the school jurisdiction and the community it serves (e.g., students, programs, schools).
- identifies issues, trends, and opportunities facing the school jurisdiction that need to be taken into account when developing goals, results and measures for the plan.
  - \* an issue is an existing or emerging condition which, if left unaddressed, could interfere with the ability to fulfill a mandate or achieve goals.
  - \* trends are directions of data established over time that may show increases, decreases, or no change (e.g., enrollments over time, students' achievement over time).

### *Goals:*

- general ends or purposes to be accomplished over the long term in order to achieve the mission, mandate, and vision of the school board.
- goals are developed to establish direction in the education system and show awareness of issues, trends, and opportunities.
- designated goals may be reworded or related to local goals to reflect the school board perspective.
- other goals to address local needs and circumstances, as determined by the school board and its community, may be included in the plan.

### *Results Desired:*

- measurable, specific outcomes of achieving the goals of the plan that address the question, "What will this look like when we get to where we want to be?"
- designated results may be rewritten to reflect the school board's perspective.
- results are to be developed for local goals; other results may be developed for designated goals.
- each result requires at least one corresponding performance measure. However, one performance measure may provide data for more than one result.

### *Performance Measures:*

- provide data that describe the progress of the education system in achieving its goals and results.
- school boards are to include in their education plans:
  - \* designated performance measures that relate to the designated goals and results;
  - \* other performance measures developed to address designated goals and results; and
  - \* at least one performance measure for any locally established goals and any provincial goals for which a measure from the provincial business plan has not been designated.
- information from performance measures is used to improve education: to guide decision-making and planning, to set priorities, and to improve accountability and public understanding of how well the education system is performing.
- any measure included in the plan is reported on in the results report.



*Strategies:*

- actions used in the medium term (one to five years) to accomplish the goals and to achieve desired results.
- strategies:
  - \* are developed by the school board to address priorities, improvement areas, and issues, trends and opportunities;
  - \* use or adapt designated provincial strategies to reflect the school board perspective; and
  - \* do not need a corresponding performance measure.

*Expenditure Plan and Capital Projects:*

- school board budget summary for the next school year consistent with the Funding Framework and the Budget Report Form, including:
  - \* expenditures on instruction and support;
  - \* capital revenue and expenditures; and
  - \* school capital priorities (modernizations, new schools, etc.), including projects planned, approved, and under way. Identifies proposed expenditures for each capital project and includes any innovative methods used to acquire additional space.



## ***Provincial Goals, Results, Performance Measures, and Strategies Designated for School Board Three-Year Education Plans***

The school board education plan is a plan for the school jurisdiction. Alberta Education has designated goals, results, performance measures, and strategies that school boards are to address in their three-year education plans. School board plans are to be aligned with provincial goals for education. See the tables on pages 9 through 14. The tables may be used as a format for the goals, results, performance measures, and strategies section of the school board three-year education plan.

School boards are encouraged to:

- build on the provincial vision for education;
- align school board goals and results with the designated provincial goals and results and adapt them to reflect the unique characteristics and circumstances of the jurisdiction;
- build on the designated provincial performance measures and strategies to ensure alignment;
- include other goals, results, performance measures, and strategies that reflect their local needs and circumstances; and
- consult with parents, staff, school councils, and community and business representatives in the development of their education plans.

The following tables show the designated provincial goals, results, performance measures, and strategies that school boards are to address in their education plans.



**Goal 1:** Focus education on what students need to learn; ensure that high standards are established, communicated, and achieved.

**Results:**

*Designated:*

- Students achieve the standards in the provincial curriculum.
- Students receive the education they need to prepare them for entry into the workplace and post-secondary studies.

*Other:*

**Performance Measures:**

*Designated:*

- Percentage of students who achieve an acceptable standard or standard of excellence on provincial achievement tests and diploma examinations (including participation rates).
- Percentage of students who receive a high school diploma or certificate, or enter post-secondary studies within six years of entering grade 9.
- Percentage of parents who are satisfied with the quality of their children's education.

*Other:*

**Strategies**

*Designated:*

- Indicate strategies to implement Career and Technology Studies by September 1997.

*Other:*



**Goal 2:** Provide parents with greater opportunity to select schools and programs of their choice and enable greater parental/community involvement in education.

**Results:**

*Designated:*

- Business and community have a meaningful role in education.
- Parents have opportunities to choose schools and programs for their children within the public education system.
- Parents and the community have ample opportunities for involvement in decision making.

*Other:*

**Performance Measures:**

*Designated:*

- School boards are to develop at least one measure to assess the effectiveness of school councils.

A measure from the provincial business plan can be used or adapted or school boards may develop their own.

*Other:*

**Strategies**

*Designated:*

- Indicate strategies to continue to implement effective school councils.

*Other:*



**Goal 3:** Improve the coordination of services for children with special needs.

**Results:**

*Designated:*

- Students with special needs have access to the services they require.

*Other:*

**Performance Measures:**

*Designated:*

- School boards are to develop at least one measure for this result.

A measure from the provincial business plan can be used or adapted or school boards may develop their own.

*Other:*

**Strategies**

*Designated:*

- Indicate strategies to improve access to and efficiency of services for children with special needs.

*Other:*



## Goal 4: Improve Teaching

### Results:

#### *Designated:*

- Teachers help students achieve learning expectations and high standards.
- Teacher professional growth focuses on competencies needed to help students learn.

#### *Other:*

### Performance Measures:

#### *Designated:*

- School boards are to develop one or more measures for these results.

A measure from the provincial business plan can be used or adapted or school boards may develop their own.

#### *Other:*

### Strategies

#### *Designated:*

- Indicate strategies to support effective teaching.

#### *Other:*



**Goal 5:** Achieve increased efficiencies and effectiveness in the education system through restructuring the governance and delivery of education.

**Results:**

*Designated:*

- School jurisdictions and schools are efficient in their use of available resources.
- School jurisdictions and schools are effective in providing all students with opportunities for success.

*Other:*

**Performance Measures:**

*Designated:*

- Percentage of students who are satisfied with:
  - their school overall;
  - variety and challenge in classroom and school activities;
  - opportunities to make decisions about their learning and career paths;
  - clarity of expectations for their learning, behaviour, and involvement at school; and
  - the help and support they receive from school staff.
- Percentage of school jurisdiction spending on instruction and administration.
- Spending per student per instructional school day.

*Other:*

**Strategies**

*Designated:*

- Indicate strategies to continue to implement school-based decision making.
- Indicate strategies for involvement in a regional consortium.

*Other:*



**Goal 9:** Ensure that the education system is open and accountable.

**Results:**

*Designated:*

- Albertans have timely and meaningful information about student achievement and the performance and cost of education at the school jurisdiction and school levels.

*Other:*

**Performance Measures:**

*Designated:*

- Percentage of parents who are satisfied with their access to and quality of school information about their children's progress and educational achievement.

*Other:*

**Strategies**

*Designated:*

- Indicate strategies to ensure parents have good and accessible information on their children's overall progress and achievement.

*Other:*



## **School Board Annual Education Results Reports**

### ***Explanation of Key Elements for the Annual Education Results Report***

The Annual Education Results Report is designed to highlight progress, accomplishments and results achieved based on the past year's education plan. Reporting of results achieved is an important part of the accountability cycle demonstrating achievement, efficiency, effectiveness, and value-for-money spent. The results report also points to areas of strong performance and those needing improvement. Improvement areas are used to identify priorities to be addressed in future updates of the school board three-year education plan. See page 4 for a summary of the elements of the Annual Education Results Report. The following defines the elements that are to be included in the school board Annual Education Results Report.

#### *Statement of School Board Responsibility:*

- outlines and clarifies the key areas for which the school board is responsible. The statement of responsibility flows from legislation and provincial policy.
- notes that education results are used to identify improvement areas and high performance areas and links these to the revision of the education plan.

#### *Contextual Information for Results Achieved (optional):*

- provides an explanation of the environment in which results were achieved.
- identifies the issues, trends, and circumstances affecting results achieved.

#### *Progress and Accomplishments:*

- summarizes progress and accomplishments in the implementation of the strategic plan over the past year.
- the Three-Year Business Plan for Education contains examples of accomplishments and progress on a provincial level.

#### *Results Achieved From Local and Provincial Goals*

- all performance measures in the school board's education plan are reported in the annual education results report.
- indicates where results are satisfactory or exceed expectations for each goal, and areas of improvement to be addressed in the next education plan.
- compares results obtained locally with provincial results on student achievement tests and diploma examinations, and student completion.
- reports trend data for diploma examination results beginning November 1996 and for achievement test results as well beginning November 1997. Trend data are optional for other measures.
- targets – desired levels of performance – may be developed for some or all performance measures. The provincial results report provides examples of targets.

#### *Expenditure Summary and Report on Capital Projects:*

- provides a school board expenditure summary for the past school year consistent with the Funding Framework and Audited Financial Statement, including:
  - \* actual expenditures on instruction and support;
  - \* actual expenditures and transfers where provincial limits apply; and
  - \* actual capital revenue and expenditures.
- describes capital projects completed and/or in progress during the past year



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## **School Annual Education Plans and Results Reports**

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The provincial requirements for school education plans and results reports are outlined in the *Accountability in Education Policy Framework* released by the Minister of Education in June 1995.

School planning, budgeting, assessing, and reporting are integral components of school board planning and school-based decision making. School boards are to have policies and processes in place for school planning and reporting to provide for continuous improvement of school level results.

School boards are responsible for determining content requirements additional to those designated for schools by the province. It also is a school board responsibility to determine the formats, processes, and use of school annual education plans and results reports. School board policies will need to address the frequency of school surveys and their alignment with surveys conducted by the school board.

School planning and reporting, aligned with school board and provincial directions, ensure the entire education system focuses on key improvements and the educational needs of students.

### **Provincial Elements for School Education Plans**

School plans, aligned with school board plans, are to be in place by April 1997 and updated annually. School plans are to address:

1. Three of nine provincial goals and relevant local strategies:
  - high learning standards and quality programs (Goal 1);
  - parental support and involvement (Goal 2); and
  - public accountability (Goal 9).
2. Additional goals, strategies, results and performance measures consistent with school board policy, to reflect local needs and the advice of the school council.

### **Provincial Elements for School Results Reports**

School results reports, based on the school's plan and aligned with school board policy for reporting, are to be in place by November 30, 1998.

They are to include three provincial performance measures:

1. Achievement test and diploma examination results [including participation rates].
2. Percentage of parents who are satisfied with the quality of information received from school about their children's progress and educational achievement.
3. Percentage of students who are satisfied with aspects of their education:
  - their school overall;
  - variety and challenge in classroom and school activities;
  - opportunities to make decisions about their learning and career paths (Note: Career paths at secondary level only);
  - clarity of expectations for their learning, behaviour, and involvement at school; and
  - the help and encouragement they receive from school staff.

Schools, in accordance with school board policy, are encouraged to determine additional performance measures to reflect local needs and be responsive to advice from the school council.



**Table 1:**  
**School Board Expenditure Plan and Report Summary**

PROGRAM		Total Expenditures (1)	Number of Students (2)	Spending Per Student (3)
<b>STUDENT INSTRUCTION GRADES 1-12 EXPENDITURES</b>				
a) Student Instruction Grades 1-12		\$	#	\$
b) Severe Disabilities (sub-set of students 1-12)		\$	#	\$
c) School-Based Administration and Instructional Support		\$	#	\$
<b>d) Student Instruction (sub-total)</b>	<b>%</b>	<b>\$</b>	<b>#</b>	<b>\$</b>
<b>SUPPORT EXPENDITURES</b>				
e) Schools - Operations and Maintenance		\$	#	\$
f) Student Transportation		\$	#	\$
g) School Board Governance and System Administration		\$	#	\$
h) System-Based Instructional Support		\$	#	\$
<b>i) Support (sub-total)</b>	<b>%</b>	<b>\$</b>	<b>#</b>	<b>\$</b>
<b>j) STUDENT INSTRUCTION GRADES 1-12 EXPENDITURES (d) AND SUPPORT EXPENDITURES (i)</b>				
<b>(sub-total)</b>	<b>%</b>	<b>\$</b>	<b>#</b>	<b>\$</b>
<b>OTHER INSTRUCTION EXPENDITURES</b>				
k) Home Education	<b>%</b>	\$	#	\$
l) Early Childhood Services	<b>%</b>	\$	#	\$
<b>m) EXTERNAL SERVICES (e.g., adult education, joint use agreements)</b>			<b>%</b>	<b>\$</b>
<b>n) TOTAL SCHOOL BOARD EXPENDITURES</b>			<b>100%</b>	<b>\$</b>

See pages 18 and 19 for instructions for completing this table.



## Instructions for Completing Table 1

Clearly state whether the information being provided is an expenditure plan or an expenditure report and indicate the year to which it applies. The expenditure plan is a summary of school board budgeted expenditures; the expenditure report is a summary of actual expenditures. Nearly all the information for completing Table 1 is found on or can be determined from the information provided on the Budget Report Form (BRF) or the Audited Financial Statements (AFS). The rest should be readily available from other jurisdiction records. For reporting student numbers in column 1, lines a, c-e, g-j, use the net enrolled student count estimated on the BRF or the AFS, depending on whether the figures are to be used in the plan or the report. For the other lines in column 1 (b, f, k, l), report the specific numbers of students served by that program (students with severe disabilities, transported students, home education and ECS enrollment). Calculate spending per student (column 3) by dividing column 1 (total expenditures) by column 2 (number of students served) on each line (a-l) where this information is requested.

### Student Instruction Grades 1-12 Expenditures

Line a – Student Instruction Grades 1-12:

Report all direct instructional spending on Grades 1-12 in column 1 and net enrolled students Grades 1-12 in column 2, then calculate per-student instructional spending, Grades 1-12 in column 3.

Line b – Severe Disabilities:

Include all expenditures for severely disabled students Grades 1-12 in column 1 and the enrollment of severely disabled students in column 2 (use the number reported to School Finance to access funds). Calculate per-student instructional spending for severely disabled students in column 3.

Line c – School-based Administration and Instructional Support:

Report expenditures for School-based Administration Instructional Support in column 1, net enrolled students Grades 1-12 in column 2, then calculate per-student school-based administration and instructional support spending in column 3.

### Student Instruction Sub-Total

Line d – Student Instruction Grades 1-12 sub-total:

Report total instruction spending in column 1 (sum of lines a and c), net enrolled students Grades 1-12 in column 2, and calculate per-student instructional spending in column 3. Calculate the percentage as a portion of line n, Total School Board Expenditures.

### Support Expenditures

Line e – Schools - Operations and Maintenance (O & M):

Report total expenditures for O & M in column 1, net enrolled students Grades 1-12 in column 2, then calculate per-student O & M spending in column 3.

Line f – Student Transportation:

Report total spending on student transportation in column 1, the number of students transported in column 2, then calculate spending per transported student in column 3.

Line g – School Board Governance and System Administration:

Report total spending on school board governance and system administration in column 1, net enrolled students Grades 1-12 in column 2, then calculate per-student spending in column 3.

Line h – System-based Instructional Support:

Report total spending on system-based instructional support in column 1 (see BRF schedule 4, column 3), net enrolled students Grades 1-12 in column 2, then calculate per-student spending in column 3.



### **Support Sub-Total**

Line i – Support Sub-Total:

Report total support expenditures in column 1 (sum of lines e-h) and net enrolled students Grades 1-12 in column 2, then calculate the per-student spending on support in column 3. Calculate the percentage as a portion of line n, Total School Board Expenditures.

### **Student Instruction and Support Sub-Total**

Line j – Student Instruction and Support Sub-total:

Report total instruction and support expenditures in column 1 (sum of lines d and i), net enrolled students Grades 1-12 in column 2, then calculate the per-student spending on instruction and support in column 3. Calculate the percentage as a portion of line n, Total School Board Expenditures.

### **Other Instruction Expenditures**

Line k – Home Education:

Include all expenditures for home education instruction and supervision in column 1, the number of home education students served in the school board in column 2, and calculate per-student spending on home education in column 3.

Line l – Early Childhood Services:

Report all expenditures for ECS programming in column 1, and ECS enrollment (all ECS children – regular, special needs) on an FTE basis in column 2: 240 hrs. = .25 FTE (see BRF Schedule 13). Then calculate per-child spending in column 3.

### **External Services**

Line m – External Services:

Report total spending on external services.

### **Total School Board Expenditures**

Line n – Total School Board Expenditures:

Report total school board budgeted expenditures (sum of lines j-m, column 1). This total should match the total expenditures reported on of the Budget Report Form or the Audited Financial Statements.



**Table 2:**  
**Capital Revenue and Expenditures Plan/Report Summary**

<b>SOURCES OF REVENUE</b>	<b>AMOUNT</b>	<b>% OF TOTAL</b>
a) Starting balance	\$	%
b) Province - construction (new schools and modernizations)	\$	%
c) Province - debt retirement	\$	%
d) Province - building restoration (BQRP)	\$	%
e) Debt (unsupported)	\$	%
f) Gains on sales of assets	\$	%
g) Transfers from reserves	\$	%
h) Other sources (e.g., federal, gifts)	\$	%
<b>i) Total capital revenue</b>	<b>\$</b>	<b>%</b>

<b>CAPITAL EXPENDITURES</b>	<b>AMOUNT</b>	<b>% OF TOTAL</b>
j) Land	\$	%
k) Buildings - new construction	\$	%
l) Buildings - modernizations	\$	%
m) Buildings - purchase	\$	%
n) Building restoration (BQRP)	\$	%
o) Equipment	\$	%
p) Vehicles	\$	%
q) Principal repayments on debt	\$	%
r) Interest payments on debt	\$	%
s) Losses on sales of assets	\$	%
t) Transfers to capital reserves	\$	%
u) Closing balance	\$	%
<b>v) Total capital expenditures</b>	<b>\$</b>	<b>%</b>

See pages 21 and 22 for instructions for completing this table.



## **Instructions for Completing Table 2**

Clearly state whether the information being provided is a capital revenue and expenditures plan, or a capital revenue and expenditures report and indicate the year to which it applies. Most of the information needed for completing Table 2 is found in the Budget Report Form or the Audited Financial Statements. The rest should be readily available from other school board financial records.

### **Sources of Revenue**

Line a – Starting balance:

Report the balance in the capital fund at the beginning of the school year.

Line b – Provincial funds for school construction and modernization:

Report provincial capital funds for new schools and renovation/modernization of existing school buildings.

Line c – Provincial funds for debt retirement:

Report provincial capital funds allocated for retirement of capital debt.

Line d – Provincial funding for school restoration (BQRP):

Report provincial funding from the Capital Block for school BQRP.

Line e – Debt (unsupported):

Report any funds borrowed for unsupported capital projects – long-term debt.

Line f – Gains on sale of assets:

Report any gains on disposal of capital assets.

Line g – Transfers from reserves:

Report any transfers from reserves.

Line h – Other sources:

Report all other sources of capital funding report from the Budget Report Form or the Audited Financial Statements (e.g. municipal and federal sources, gifts, etc.).

### **Total Capital Revenue**

Line i – Total capital revenue:

Report the total capital revenue for the school year.

### **Capital Expenditures**

Line j – Land:

Report all capital expenditures on land.

Line k – Buildings – new construction:

Report all capital expenditures on new building construction.

Line l – Buildings – renovation/modernization:

Report all capital expenditures on renovation/modernization of existing buildings.

Line m – Buildings – purchase:

Report all capital expenditures on purchase of buildings.

Line n – Buildings – restoration (BQRP):

Report all expenditures from BQRP funding for restoration of existing buildings.



Line o – Equipment:

Report all capital expenditures on equipment.

Line p – Vehicles:

Report all capital expenditures on vehicles.

Line q – Principal repayments on debt:

Report the amount for principal repayment on debt.

Line r – Interest payments on debt:

Report the amount for debenture interest payments.

Line s – Losses on sale of assets:

Report any losses on disposals of capital assets.

Line t – Transfers to capital reserves:

Report any transfers of funds to capital reserves.

Line u – Closing balance:

Report the projected closing balance for the school year.

### **Total Capital Expenditures**

Line v – Total capital expenditures:

Report total capital spending budgeted for the school year.



## **Reference List of Source Documents on Provincial Directions for Education**

*Accountability in Education: Policy Framework* (June 1995)

*Policy, Regulations and Forms Manual* (January 1996)

*Results Report on the Three-Year Business Plan for Education: ECS to Grade 12* (1995)

These publications are available from the Policy and Planning Branch, Alberta Education  
phone: (403) 427-8217\* / fax: (403) 422-5255

*Audited Financial Statements (AFS) and Guidelines*

*Budget Report Form (BRF) and Guidelines*

*Funding for School Authorities in the 1995-96 School Year*

*School Capital Funding Policies, Regulations and Guidelines Manual* (1995)

These publications are available from the School Finance and Facilities Branch, Alberta Education  
phone: (403) 427-2988\* / fax: (403) 427-5930

*Meeting the Challenge III: Three-Year Business Plan for Education, 1996/97 - 1998/99*

Available from the Communications Branch, Alberta Education

Phone: (403) 427-2285\* / fax: (403) 427-0591

*Government Accountability* (October 1994)

Available from the Auditor General's Office

phone: (403) 427-4222\* / fax: (403) 422-9555

*Government Accountability Act, 1995*

*School Act, 1995*

These publications are available from the Queen's Printer Bookstore

phone: (403) 427-4952\* or 297-6251 / fax: (403) 452-0668

\* To be connected toll-free from outside Edmonton, dial 310-0000.







## **FEEDBACK FORM / COMMENTS:**

Please tell us what you think about the planning and reporting process and the *Guide for Developing School Board Three-Year Education Plans and Annual Education Results Reports*. Comments will be used to improve the planning and reporting process and future information provided to school boards on plans and reports.

### **1. Planning and Reporting Process**

- a) What concerns do you have about the planning and reporting process?

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- b) How can the planning and reporting process be improved?

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### **2. Guide for Developing School Board Three-Year Education Plans and Annual Education Results Reports**

- a) What did you find helpful about the Guide?

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- b) What concerns do you have about the Guide?

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- c) What changes would you suggest in the Guide?

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Please send your comments by mail or fax to:  
Policy and Planning Branch, Alberta Education,  
11160 Jasper Avenue,  
Edmonton, Alberta T5K 0L2  
Fax (403) 422-5255, Phone (403) 427-8217  
Internet: <http://ednet.edc.gov.ab.ca>.



## FEEDBACK FORM / COMMENT

Please let us know what you think about the planning and reporting process and the Guide for Developing School Board Three-Year Education Plans and Annual Education Results Reports. Comments will be used to improve the planning and reporting process and share information regarding it with school boards and staff.

### 1. Planning and Reporting Process

a) What concerns do you have about the planning and reporting process?

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b) How can the planning and reporting process be improved?

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### 2. Guide for Developing School Board Three-Year Education Plans and Annual Education Results Reports

a) What did you find helpful about the Guide?

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b) What concerns do you have about the Guide?

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c) What changes would you suggest in the Guide?

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